LAW OFFICES OF

CHARLES J. SIEGEL

CHARLES J. SIEGEL
RICHARD DELL
RICHARD D. O'CONNELL
FRED B. SMITH
JACK L. COHEN
PETER E. VAIRO
STUART A. APPLOFF
MARC S. RUSSO
CHRISTOPHER A. SOUTH
ALFRED T. LEWYN
STEPHANIE A. JOHNSON
IROSHA RATNASEKERA
ROBERT CYPHER, JR.

THOMAS GIBBONS

40 WALL STREET 7TH FLOOR NEW YORK, NEW YORK 10005 (212) 440-2350 LAW OFFICE SUPERVISOR: EILEEN GOUSE

PARALEGALS: NILS NELSON ARLENE RULLAN

LAW CLERKS: ALISON DUNLOP

May 20, 2008

Hon. Robert W. Sweet United States District Court Southern District of New York 500 Pearl Street New York, NY 10007

Re:

Ahmed, Gamal v. Pile Foundations, Inc.

Civ. 08/4408

Our File Number: 108140135

Dear Judge Sweet:

Please be advised that upon further review and investigation, we need to withdraw the Notice of Removal served and filed in this action.

Our office had filed the Notice of Removal on behalf of HPA Engineers, P.C.

We wish to withdraw the notice of removal and we are advising by carbon copy of this letter, plaintiff's counsel and the other parties at their last known address.

We are also advising the Supreme Court, Kings County, that the Notice of Removal to Federal Court is being withdrawn forthwith.

We appreciate the court's kind courtesy and cooperation with this matter.

Very truly yours,

Peter E. Vairo 212-440-2354

PEV/ms

cc:

HOFMANN & ASSOCIATES Attorneys for Plaintiffs 360 West 31st Street, Suite 1506 New York, NY 10001 212-465-8840 File No. 06-66

PILE FOUNDATIONS, INC. 1887 Ralph Avenue Brooklyn, New York 11234

ATLANTIC TOWING AND SALVAGE, INC. 1650 Sycamore Avenue Suite 15 Bohemia, New York 11716